

# EXHIBIT F

MUNGER  
TOLLES &  
OLSON LLP

# Attorney Proffer to U.S. Attorney's Office for the District of Maryland On Behalf of Thomas Goldstein

# Foreign Bank Accounts

- Tom Goldstein opened several bank accounts in Montenegro in 2016 to receive payments from a client. Mr. Goldstein took this step at the client's request.
- Mr. Goldstein opened multiple accounts because the Montenegro bank advised him that Montenegro law required him to maintain separate accounts for domestic vs. international transactions, firm vs. personal transactions, and dollars vs. Euros transactions
- Accountants specifically advised G&R staff that they would make the necessary tax filing.
- Moreover, contemporaneous emails show that Mr. Goldstein and his staff repeatedly advised his accountants of the existence of the foreign bank accounts. Accordingly, any error in Mr. Goldstein's tax returns on this topic was not willful, as required for a criminal tax violation.
- Nearly all money from foreign accounts was deposited in firm accounts and properly accounted for tax purposes.



# Foreign Bank Accounts

**From:** [REDACTED]  
**Sent:** Wednesday, September 21, 2016 11:19 AM  
**To:** [REDACTED]  
**Subject:** RE: Question

## ShareFile Attachments

Title	Size
15S_16687CLNT_V1.PDF	680.4 KB

[Download Attachments](#)

[REDACTED] uses ShareFile to share documents securely. [Learn More.](#)

Hi [REDACTED]

I don't have anything to add, except just to ask are you setting up a foreign bank account? If so, there is an additional filing we'll have to do in 2017, if you open the account in 2016. It's not a big deal – just an informational filing with no payments or taxes involved. Just would need to add you to our tickler list for that.

I have attached the 1020 S return. Information on the owners (in this case shareholders) is on pages 32-35.

You would also find the information on shareholders in the firm's articles of incorporation.

■

***September 2016: G&R tells accountants about opening of Montenegro bank accounts.***

**From:** [REDACTED]  
**Sent:** Thursday, September 22, 2016 9:34 AM  
**To:** [REDACTED]  
**Subject:** RE: Question

Hi all,

Yes [REDACTED] we are setting up both firm and personal foreign bank accounts. They need: "a document issued by a state institution which contains information on the current shareholder, document should not be older than 3 months and should contain apostil". Does any such document exist or is it at all possible to get one that does?

Thanks so much,  
[REDACTED]

GR0020054 *et seq.*



# Foreign Bank Accounts

*December 2016: Tom references tax disclosure in email to assistant re: Montenegro accounts.*

**From:** Tom Goldstein [mailto: [REDACTED]]

**Sent:** Wednesday, December 28, 2016 1:23 PM

**To:** [REDACTED]  
**Cc:** [REDACTED]

**Subject:** Re: Wire for Thomas Goldstein

Thanks very much. I need to get the wire to Montenegro by Friday so it can be distributed this year for tax purposes.

# Foreign Bank Accounts

***December 2016: G&R tells accountants about opening of Montenegro bank accounts.***

From: [REDACTED]  
Sent: Wednesday, December 28, 2016 2:55 PM  
To: [REDACTED]  
Subject: Few things

Hi [REDACTED]

Just wanted to flag two things for you:

1. The firm has a bank account with Universal Capital Bank in Montenegro that we opened this year. If you need any info from them for the end of the year, please let me know.
2. We have started a new company called SCOTUSblog Inc. with the intention of making it a 501c3. The company does not yet have a bank account or any assets, but in case that is relevant for end of the year, just wanted to let you know.

Thanks!  
[REDACTED]

GR0000001

# Foreign Bank Accounts

***September 2018: Tom instructs G&R staff to provide information on foreign bank accounts to accountants.***

From: [REDACTED]

Sent: Sunday, September 23, 2018 10:05 AM

To: [REDACTED]

Subject: Tuesday

Have Montenegro bank wire \$950k to firm wells. Accountant should track as loan rather than income.

GR0000002



# Foreign Bank Accounts

***December 2018: Tom instructs G&R staff to provide information on foreign bank accounts to accountants.***

-----Original Message-----

From: Tom Goldstein [REDACTED]

Sent: Saturday, December 1, 2018 9:38 AM

To: [REDACTED]

Subject: Income / taxes

Can you make sure that [REDACTED] understands the following please:

We got a \$1m transfer into the account in Montenegro. That was a loan.

I brought back \$960k from Hong Kong. That was a loan.

got \$500k in income from Malaysia that went to someone else overseas (as loan repayment) and never came into our bank account. So we need to record it as income even though there isn't a record of it happening.

File w/  
this  
date

GR0000003

# Foreign Bank Accounts

***February 2019: G&R provides info to accountants regarding foreign bank account transaction.***

From: [REDACTED]  
Sent: Friday, February 15, 2019 11:30 AM  
To: [REDACTED]  
Subject: RE: Open items firm tax return

Hi [REDACTED]

Answers in red.

From: [REDACTED]  
Sent: Wednesday, February 13, 2019 3:34 PM  
To: [REDACTED]  
Subject: Open items firm tax return

Hi [REDACTED]

Here is an initial list of items we'll need for the 2018 tax return for the firm. (The blog list will be sent separately.)

GR00000004

7) A question about how to record the following deposits:

"Own funds transfer - 860,391.35 euros" dollar amount 999,967.48. This was from the September bank statement. I sent this message to [REDACTED] in December explaining, should've CC'ed you: On 9/26/18 the firm Wells Fargo account received \$999,967.48 from the G&R account in Montenegro. That money came into the Montenegro account as a loan to Tom. Does that makes sense



# Foreign Bank Accounts

***March 2019: Accountants reference foreign bank account filing.***

From: [REDACTED]  
Sent: Friday, March 8, 2019 10:43 AM  
To: [REDACTED]  
Subject: FBAR filing

H [REDACTED]

I've heard back from a tax manager here regarding the FBAR. There will be at least two forms to file: One for the firm, and one for Tom as an individual. In addition, were there any employees, or anybody else besides Tom, who were authorized to sign checks or make transactions on the Montenegro accounts? Those individuals would also need to file (as individuals).

Below is a link to the form. You can take a look and see if you prefer to do it yourself, or if you want us to complete them for you. If you want to do them yourself we would be happy to assist with any questions that come up.

<https://bsaefiling.fincen.treas.gov/NoRegFilePDFIndividualFBAR.html>

[REDACTED]

GR0000006



# Foreign Bank Accounts

***February 2020: Accountants reference foreign bank accounts.***

From: [REDACTED]

Sent: Monday, February 10, 2020 5:31:01 PM

To: [REDACTED]

Subject: items firm 1020 S return

I'm using Mimecast to share large files with you. Please see the attached instructions.

H [REDACTED]

Here is an initial list of items we'll need to start on the tax write-up for the firm:

GR00000008

1. Attorney escrow statement for 12/31/19.

2. In 2018 there were bank accounts in Montenegro. The accounts were closed before 12/31/18. But if there are any foreign accounts that were opened in 2019, please let me know, and send the statements.

3. BOA Line of credit statement for 12/31/19.

4. Credit card statement for the period ending 12/26/19.

5. Credit card activity for 2019 downloaded to Excel.

Thanks! I have attached a Mimecast link for secure sending.

[REDACTED]

# Foreign Bank Accounts

***October 2020:  
Accountant  
acknowledges  
receiving  
information  
about foreign  
accounts.***

**GR0000010**

**From:** [REDACTED]  
**Sent:** Wednesday, October 14, 2020 5:36 PM  
**To:** Tom Goldstein  
**Subject:** RE: Income / taxes

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

I just found it too.  
Your 2019 return hasn't been filed yet.  
We should report the Montenegro account.  
Can you give me the acct#, highest balance in 2019, address of the bank. Does the account earn income? Is the account in your name or the corporate name? How long has it been open?

[REDACTED]

[REDACTED]

**From:** Tom Goldstein <[REDACTED]>  
**Sent:** Wednesday, October 14, 2020 5:29 PM  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Subject:** Re: Income / taxes

[External]

I found the email where he forwarded it to you personally and you wrote back, and his exchanges with you all about declaring the Montenegro account.

**From:** [REDACTED]  
**Sent:** Wednesday, October 14, 2020 5:27:55 PM  
**To:** 'Tom Goldstein' <[REDACTED]>  
**Cc:** [REDACTED]  
**Subject:** RE: Income / taxes

We don't see any emails regarding this.  
It does appear that none of the activity is recorded on the books.

[REDACTED]

[Click Here to upload files through Sharefile](#)

-----Original Message-----

**From:** Tom Goldstein <[REDACTED]>  
**Sent:** Wednesday, October 14, 2020 5:05 PM  
**To:** [REDACTED]  
**Subject:** FW: Income / taxes

[External]

[REDACTED]

Please see below.

It looks to me if the Montenegro bank and money weren't accounted for in the taxes, this could have been a screw-up by my assistant at the time. We're checking his emails. But could you look please and see in and around December 2018 whether your office got anything from [REDACTED] about this?

I suppose for the purposes of the Service we will want to gather up all the communications from us to you all in this period.

Many thanks,

Tom

-----Original Message-----

**From:** Tom Goldstein <[REDACTED]>  
**Sent:** Saturday, December 1, 2018 9:38 AM  
**To:** [REDACTED]  
**Subject:** Income / taxes

Can you make sure that [REDACTED] understands the following please:

We got a \$1m transfer into the account in Montenegro. That was a loan.

# Foreign Bank Accounts

In 2019-2020, Mr. Goldstein was interviewed by an IRS agent in connection with civil tax liability. In that interview, the agent asked Mr. Goldstein to identify all of his bank accounts. Mr. Goldstein's response included the Montenegro accounts.



# Foreign Bank Account Transactions

## October 13, 2016

- *\$190,000 into Domestic Euros Personal Account*
- *\$140,000 transferred to firm bank account and declared*
- *\$50,000 sent to third party*

## October 26, 2016

- *\$800,000 into Domestic Euros Personal Account*
- *\$750,000 transferred to firm bank account and declared*
- *\$50,000 remained in account, eventually spent*

## September 25, 2018

- *\$1,000,000 into Domestic Euros Personal Account*
- *\$1,000,000 transferred to firm bank account, properly treated as loan to Mr. Goldstein and capital contribution to firm*

## February 27, 2019

- *\$230,000 into International Euros Personal Account*
- *\$230,000 transferred to firm bank account and declared*